



# 2024 ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT



# MISSION & VALUES

CVR Energy's Mission and core Values define the way we do business every day. We put **Safety** first, care for our **Environment** and require high business ethics and **Integrity** consistent with our Code of Ethics & Business Conduct. We embrace **Corporate Citizenship** as proud members of and good neighbors to the communities where we operate. We believe in **Continuous Improvement** for individuals to achieve their maximum potential through teamwork, diversity and personal development. We also know that it is our people who provide the energy to achieve excellence for all stakeholders, including our communities, employees and investment community.

CVR Energy (CVI) and  
CVR Partners (UAN) are  
publicly traded on the  
New York Stock  
Exchange.

## About CVR Energy, Inc.

CVR Energy, Inc., is a diversified holding Company primarily engaged in the petroleum refining and marketing businesses as well as the nitrogen fertilizer manufacturing business through its interest in CVR Partners, LP. Headquartered in Sugar Land, Texas, its operating footprint is mainly located in the mid-continent and corn belt regions of the United States. CVR Energy's petroleum business operates two refineries, located in Coffeyville, Kansas, and Wynnewood, Oklahoma, as well as related logistics assets.

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## About CVR Partners, LP

CVR Partners, LP is focused on the production, marketing and distribution of nitrogen-based fertilizer products. It owns and operates two fertilizer manufacturing facilities, located in Coffeyville, Kansas, and East Dubuque, Illinois. CVR Partners primarily produces urea ammonium nitrate (UAN) and ammonia, which are predominantly used by farmers to improve the yield and quality of their crops.



# A MESSAGE FROM OUR CEO & EXECUTIVE CHAIRMAN

We are pleased to share our 2024 Environmental, Social & Governance Report, which benchmarks the Company's performance against key Sustainability Accounting Standards Board (SASB) metrics. As a producer of affordable transportation fuels and sustainable nitrogen fertilizer products, we take pride in making modern life possible through the products we manufacture. We also understand that it is our responsibility to operate in a way that protects the environment and promotes the health and safety of our employees, contractors and communities.

**Our Mission and core Values guide everything we do.**

- We put Safety first, care for our Environment and uphold the highest standards of Integrity in line with our Code of Ethics & Business Conduct.
- We embrace Corporate Citizenship, striving to be good neighbors and active members of the communities where we operate.
- We believe in Continuous Improvement, empowering individuals to reach their full potential through teamwork, diversity and personal development.
- We know that it is our people who provide the energy to achieve excellence for all stakeholders—our communities, employees and investors.

Thank you for your interest in our Company and for taking the time to read our ESG report. For more information, please visit [www.cvrenergy.com](http://www.cvrenergy.com) and [www.cvrpartners.com](http://www.cvrpartners.com).

Have a safe day.



**Dave Lamp**

President & Chief Executive Officer, CVR Energy, Inc.  
Executive Chairman, CVR GP, LLC, the General Partner of CVR Partners, LP



## OUR ESG PRIORITIES

### Environmental, Health & Safety

- Environmental Stewardship
- Health & Safety
- Emergency Preparedness

### Social

- Community Impact
- Employee Welfare & Engagement
- Culture & Engagement

### Governance

- Commitment to Compliance
- Pay-for-Performance
- Cybersecurity



58%

Reduction  
in employee total  
recordable incident  
rate (TRIR)<sup>1</sup>

25%

Reduction  
in process safety tier 1  
event rate (PSE1)<sup>1</sup>

65%

Reduction  
in environmental events<sup>1</sup>

22%

Reduction  
in carbon dioxide  
equivalent (CO<sub>2</sub>e)<sup>1</sup>

<sup>1</sup>2024 compared  
to the baseline  
year 2017

# ENVIRONMENTAL, HEALTH & SAFETY

## Core Value: Environment.

We care for our environment

## ENVIRONMENTAL STEWARDSHIP

We continue to support our core Values of Environment and Continuous Improvement. In 2024, we recorded 19 reportable environmental events across our petroleum and fertilizer segments, representing a 65 percent reduction since 2017.



# GREENHOUSE GASES

The Company's overall Scope 1 greenhouse gas (GHG) emissions were reduced by 22 percent, or nearly 1.0 million metric tons of CO<sub>2</sub>e, in 2024 compared to our baseline year.

Highlights of reductions in 2024 compared to our baseline include:

- A 13 percent reduction in GHG intensity in our Petroleum Segment
- A 27 percent reduction in GHG intensity in our Fertilizer Segment

CVR Partners continued to generate carbon offset credits related to the Company's voluntary nitrous oxide (N<sub>2</sub>O) abatement efforts by operating three N<sub>2</sub>O abatement units at our Coffeyville and East Dubuque fertilizer facilities in 2024. The Coffeyville system was designed to abate 94 percent of all N<sub>2</sub>O in the unit while preventing the release of approximately 450,000 metric tons of CO<sub>2</sub>e on an annualized basis. The Coffeyville fertilizer facility has accounted for 64 percent of the Companywide reductions in GHG emissions since our baseline year. A fourth nitric acid unit, installed during the fourth quarter of 2025 at the Coffeyville facility, will lead to further reductions.

In addition, CVR Partners' Coffeyville fertilizer facility continued to capture and sequester carbon dioxide (CO<sub>2</sub>), which was then utilized for enhanced oil recovery, helping to reduce the site's GHG emissions by approximately 736,000 metric tons in 2024. The reduced GHG emissions through the sequestration of CO<sub>2</sub> allows CVR Partners to qualify for the production of "blue" hydrogen, ammonia and urea ammonium nitrate (UAN).

# CRITERIA POLLUTANTS

CVR Energy has reduced criteria pollutant (CP) emissions, including nitrogen oxides, carbon monoxide, particulate matter, sulfur dioxide and volatile organic compounds by 31 percent, or 2,161 tons, since our baseline year. Most of these reductions—or 1,857 tons—occurred in our Petroleum Segment, with an additional reduction of 304 tons in our Fertilizer Segment.

Highlights of reductions in 2024 compared to our baseline include:

- A 28 percent reduction in CP intensity in our Petroleum Segment
- A 22 percent reduction in CP intensity in our Fertilizer Segment

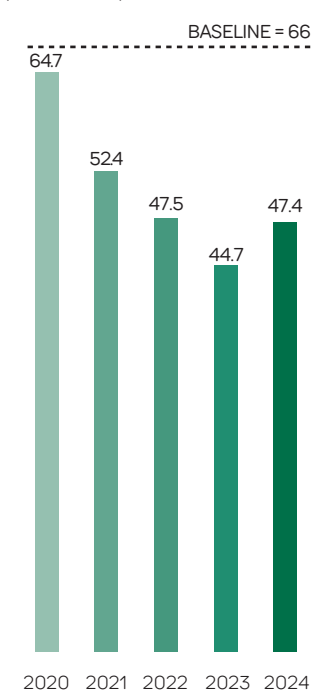
PETROLEUM SEGMENT

2020-2024

**GHG Scope 1 Intensity**  
(1000 metric tons CO<sub>2</sub>e / Million Barrels Total Throughput)



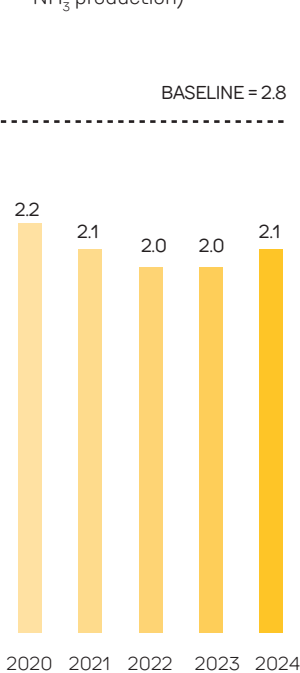
**Criteria Pollutant Emissions Intensity**  
(tons / MMbbl)



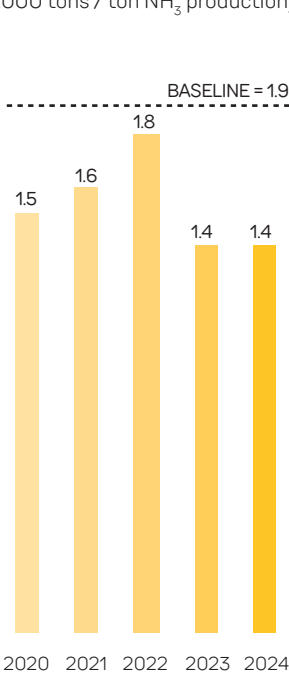
FERTILIZER SEGMENT

2020-2024

**GHG Scope 1 Intensity**  
(metric tons CO<sub>2</sub>e / ton NH<sub>3</sub> production)



**Criteria Pollutant Emissions Intensity**  
(1,000 tons / ton NH<sub>3</sub> production)



# HEALTH & SAFETY

The health and safety of our employees, contractors and communities remain our primary concern. We are committed to complying with the Occupational Safety & Health Administration's occupational and process safety management standards, the Environmental Protection Agency's Risk Management Plan regulations and other government and industry safety standards, including those of the American Petroleum Institute (API).

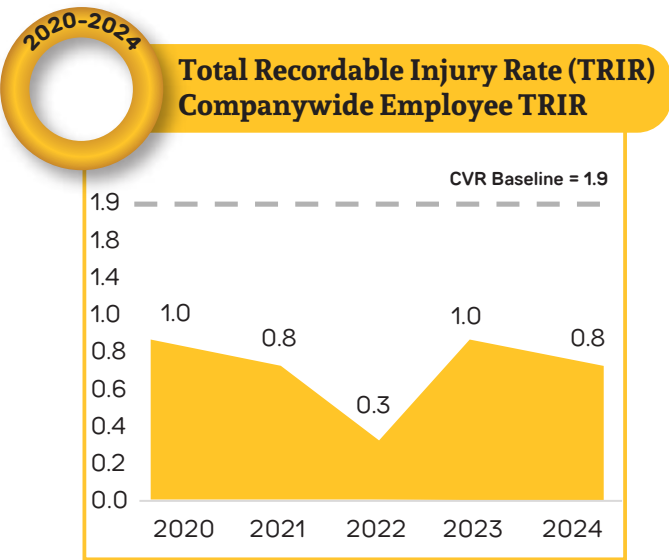
## OCCUPATIONAL SAFETY

Our commitment to safety is not just a priority—it's a core Value. The Company is dedicated to upholding stringent safety protocols, ensuring the effectiveness of training and maintaining strict adherence to established safety procedures. This commitment is reflected in ongoing safety education, robust permitting processes and the consistent use of personal protective equipment (PPE). By fostering a culture of safety awareness and accountability, we work to actively reduce the likelihood of incidents while protecting the well-being of our workforce.

Each year, we recognize business units that demonstrate exemplary safety performance. In 2024, we achieved a 20 percent overall reduction in recordable injuries from 2023 and a 58 percent reduction since our baseline year, reflecting our steadfast commitment to safety. This achievement also is a testament to our employees' dedication to maintaining the highest safety standards and embracing the belief that safety is more than a set of rules—it's a collective mindset that places the well-being of team members above all else.

## CONTRACTOR SAFETY

We hold our contractors to the highest standards of safety, environmental stewardship, security and quality that we require ourselves. In 2024, the Wynnewood refinery completed a major maintenance turnaround involving approximately 1,000 contractors with zero contractor recordable injuries or illnesses. This accomplishment underscores both the strength of our contractor safety management practices and our commitment to operational excellence.

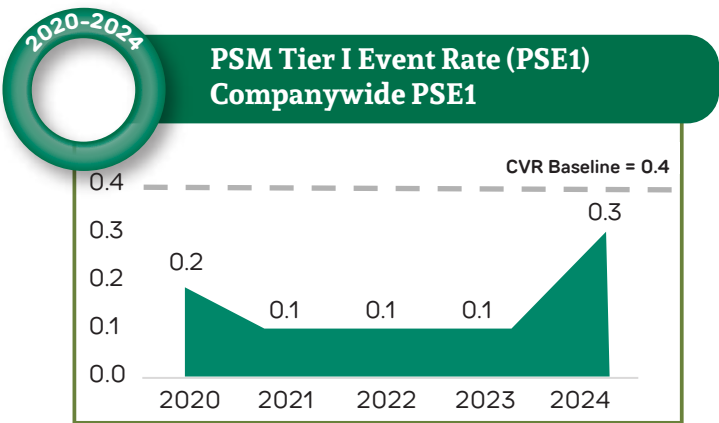


**Core Value: Safety.**  
We always put Safety first.

## PROCESS SAFETY

Our process safety program provides a critical framework for safe, reliable operations. For the second year in a row, CVR Partners' fertilizer facilities achieved zero Tier 1 Process Safety Events (PSE1s), which was in alignment with the API's Recommended Practice 754. Key drivers for this continuous improvement have been an increased focus on risk identification, analysis and control measures, which have resulted in risk-reduction projects as well as improvements in existing maintenance, inspection and testing processes.

Our metrics are monitored through process safety Key Performance Indicators (KPIs) that are reported at the highest level of the Company.

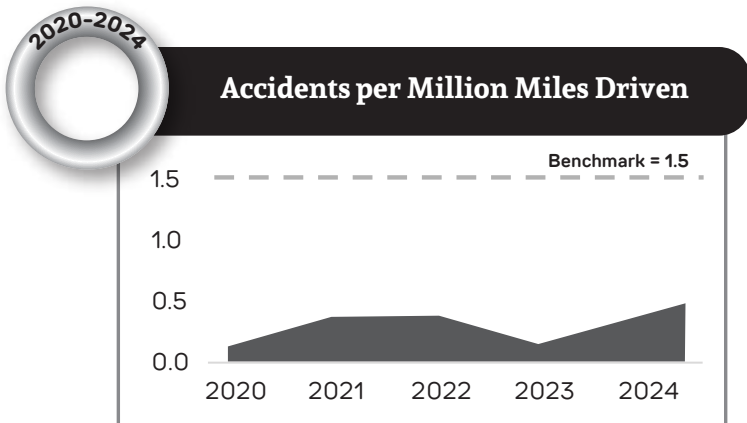


## TRUCKING SAFETY

Our trucking business was awarded first place in its division in 2024 from the Oklahoma Trucking Association for demonstrating excellence in safety performance, operational reliability and workforce hiring practices.

Our trucking fleet operated in Oklahoma, Kansas, Texas, Nebraska and Missouri and recorded the following statistics in 2024:

- More than 12.9 million total miles driven
- 40 million barrels of crude oil gathered
- 1.9 million barrels hauled by our clean products fleet, a 25 percent increase from the prior year
- 1.1 DOT violations per million miles driven



# EMERGENCY PREPAREDNESS

In 2024, both the Wynnewood refinery and the Coffeyville complex—including the Coffeyville refinery and nitrogen fertilizer plant—hosted mutual aid emergency response drills to assess the readiness and coordination of managing potentially complex and hazardous scenarios. Approximately 150 employees and community emergency response personnel participated in the drills. Post-incident critiques also were conducted to evaluate performance against best practices.

Coffeyville's Emergency Response Team (ERT) performed a simulated drill to control a fire and cool impacted tanks at the Coffeyville refinery. Wynnewood's ERT coordinated its response during a drill at the refinery. Following the drills, post-incident critiques were conducted.







# SOCIAL COMMUNITY IMPACT

We consider it a privilege to serve the communities where we operate. Our employees proudly contribute their time, expertise and talent to the places where they live and work and we proudly support their efforts through our Community Impact Committees. These committees help guide our financial contributions across our key focus areas: Youth, Education, Health & Human Services, Environment and Culture. In 2024, we were pleased to support a variety of organizations, including emergency response teams, civic associations, literacy initiatives and scholarship programs. We also sponsored local events such as rodeos, youth sports and educational activities.

Our Community Advisory Panels (CAPs) bring together civic leaders, educators, neighbors, business owners and Company representatives. Our CAPs meet regularly throughout the year to maintain open communication with stakeholders regarding upcoming projects and turnarounds. They also serve as a platform to share how we are safeguarding our communities and contributing to their growth and wellbeing.

# CVR'S COMMITMENT TO ITS COMMUNITIES

As part of our commitment to the community, we were proud to build a new home for Sardis First Missionary Baptist Church in Coffeyville.



CVR Energy employees participated in a community volunteer project at Eldridge Park in Sugar Land, Texas, where they helped clean up children's play areas.



The East Dubuque fertilizer facility has been a consistent supporter of children's literacy programs through numerous donations to Junior Achievement of the Heartland.



The Company was proud to donate a new fire truck to the Menominee-Dunleith Fire Department.



The Coffeyville refinery donated \$20,000 to the Salvation Army Community Service Volunteers for its local angel tree. The donation included \$5,000 from employees and \$15,000 from the Company.



The East Dubuque Nitrogen Fertilizers' Community Room at the East Dubuque Public Library was made possible through a grant from CVR Partners.



The Wynnewood refinery hosted its second annual employee and community picnic in 2024 and handed out several donations, including to the Boy Scouts of America Arbuckle Council.





# EMPLOYEE WELFARE & ENGAGEMENT

Our performance-driven culture promotes accountability and encourages creative thinking, collaboration, diversity, personal development and continuous improvement. We are committed to providing a safe, healthy and engaging workplace where employees can thrive.

As of Dec. 31, 2024, CVR Energy, CVR Partners and their subsidiaries had 1,596 employees, all who were located in the United States. Of these, 616 employees—approximately 40 percent of our workforce—were represented under collective bargaining agreements with various labor unions. We promote respectful, fair and productive relationships with our union partners and their members. Our employee handbook affirms our dedication to upholding employees' rights under the National Labor Relations Act, and we train our leaders to ensure consistent application of agreements and practices.

We offer competitive compensation through base pay, performance-based bonuses and long-term incentive awards that exceed the national living wage. Bonus eligibility is tied to both Company-wide achievements and individual performance metrics, including health, safety and environmental stewardship, operational excellence and disciplined capital use. Additionally, our spot-bonus program recognizes employees who exemplify our Mission & Values.

Our comprehensive Total Rewards package includes medical, dental and vision coverage, health savings accounts, life and disability insurance, tuition reimbursement, an Employee Assistance Program and retirement savings options. Each year, employees receive personalized Total Rewards Statements that highlight the full value of their compensation and benefits. We also support educational advancement through a merit-based scholarship program for employees' children.

To promote work-life balance, we offer flexible workplace practices. In 2021, we introduced a Remote Work Policy for eligible employees and a 9/80 work schedule at several operating locations. We also launched our Volunteerism Policy in 2021 to encourage employee involvement in their communities. In 2024, our employees contributed 717 volunteer work hours to charitable organizations.

## EMPLOYEE WELLBEING

Employee wellbeing is essential to our continued success. We offer comprehensive programs that promote physical, emotional and financial health through our Employee Assistance Programs (EAP), including confidential support services, grief and loss support, and Will preparation resources.

We also have expanded our voluntary benefits to give benefit-eligible employees the opportunity to enroll in Accident Insurance, Critical Illness Insurance and Hospital Indemnity programs to help cover out-of-pocket costs not covered by traditional health insurance. These programs are a cost-effective way to enhance benefit packages, attract and retain talent, and foster employee engagement by addressing diverse needs and life stages.

## LEARNING & EMPLOYEE DEVELOPMENT

CVR's training program is designed to develop a highly skilled and qualified workforce by promoting a culture that prioritizes safety and continuous improvement. In 2024, employees averaged 5.4 hours of training per month.

## LEADERSHIP DEVELOPMENT

Since 2019, we have offered supervisor training for leaders throughout the organization. Led by executive leadership, this distinctive program emphasizes core leadership competencies, including employee development, coaching, delegation, critical thinking and active listening. It also reinforces the Company's Mission & Values and introduces participants to leadership foundations, such as integrity, humility and intellectual honesty. In 2024, follow-up sessions were added to support ongoing skill development for previous participants. Through 2024, 86 percent of current Company supervisors have completed the training.



# CULTURE & ENGAGEMENT

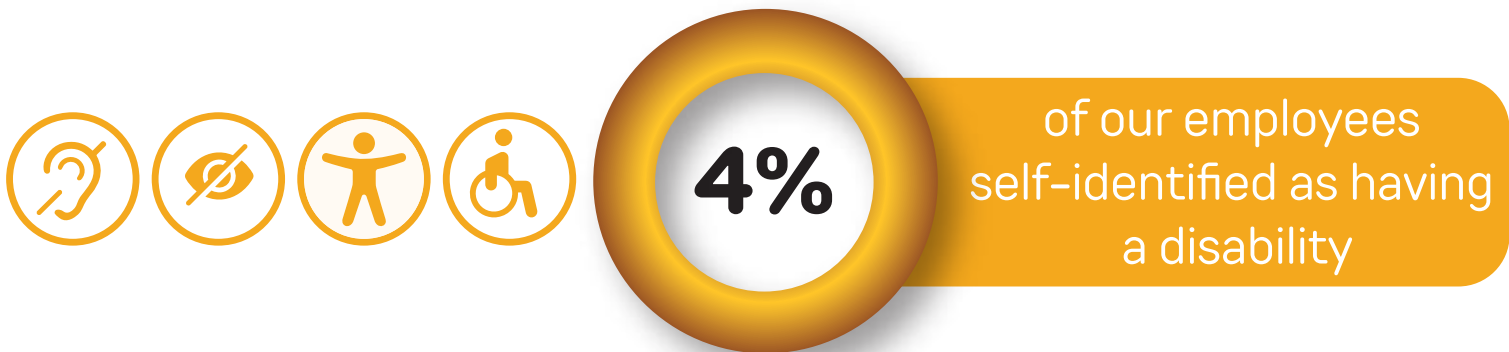
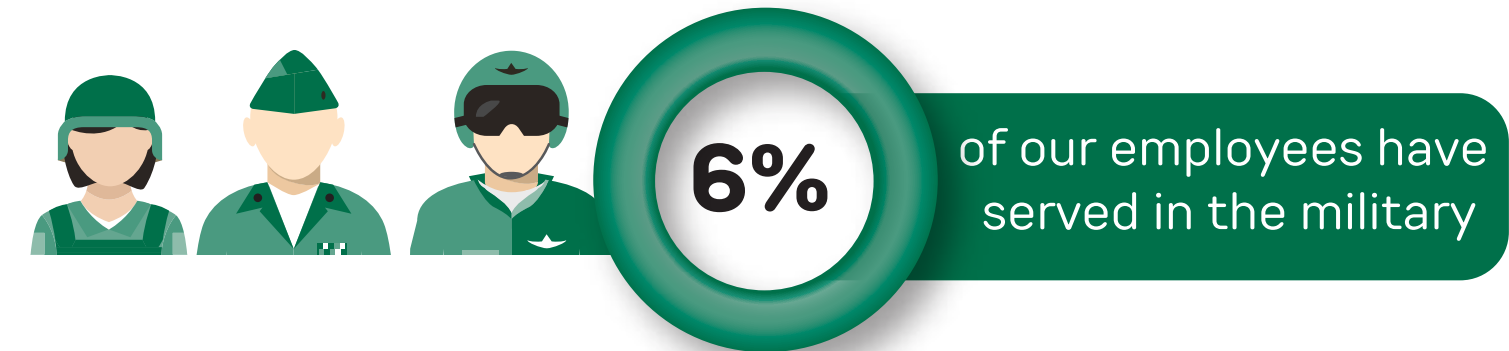
We strive to provide a workplace where employees are treated with respect, encouraged to communicate openly and supported in reaching their full potential as contributors to the Company's success. Our Equal Employment Opportunity policy reflects our dedication to providing a workplace that is free from discrimination on the grounds of race, nationality, ethnicity, gender or disability.

We also provide a diverse recruiting strategy through hiring practices that are free from biases for or against any individual or group of candidates. We continue to strengthen our inclusive culture by expanding our recruitment efforts to include veterans, apprenticeships, diverse colleges and initiatives that promote diverse representation within our workforce. In 2024, we launched

employee resource groups, such as Women in Leadership and the Latino Affinity Group, to help unite employees through shared interests, goals, identities and experiences. Beyond promoting a sense of belonging, these groups offer a platform for professional development and advocacy for a more inclusive and diverse workplace.

In addition, we continue to support initiatives that reinforce our commitment to inclusion and belonging, such as our Company-wide Veteran Donation Drive, which benefited veteran centers across our communities, as well as our Veteran Recognition Program, created to recognize employees who have served in the military.

## CVR ENERGY AS OF DEC. 31, 2024



## CVR ENERGY BOARD OF DIRECTORS PROFILE

2024

As of Sept. 30, 2024

**57%**

Independent

**< 5 yrs**

Average  
Tenure

## CVR PARTNERS BOARD OF DIRECTORS PROFILE

2024

As of Sept. 30, 2024

**50%**

Independent

**10 yrs**

Average  
Tenure

## GOVERNANCE

Corporate governance is a critical component to driving long-term stockholder value. Effective governance allows us to manage risk and meet strategic goals. We make sure our corporate governance policies and practices comply with the rules, regulations and standards of the U.S. Securities and Exchange Commission and the New York Stock Exchange, and we receive input from our Boards of Directors, their committees and our stockholders.

### **Core Value: Integrity.**

We require high business ethics.

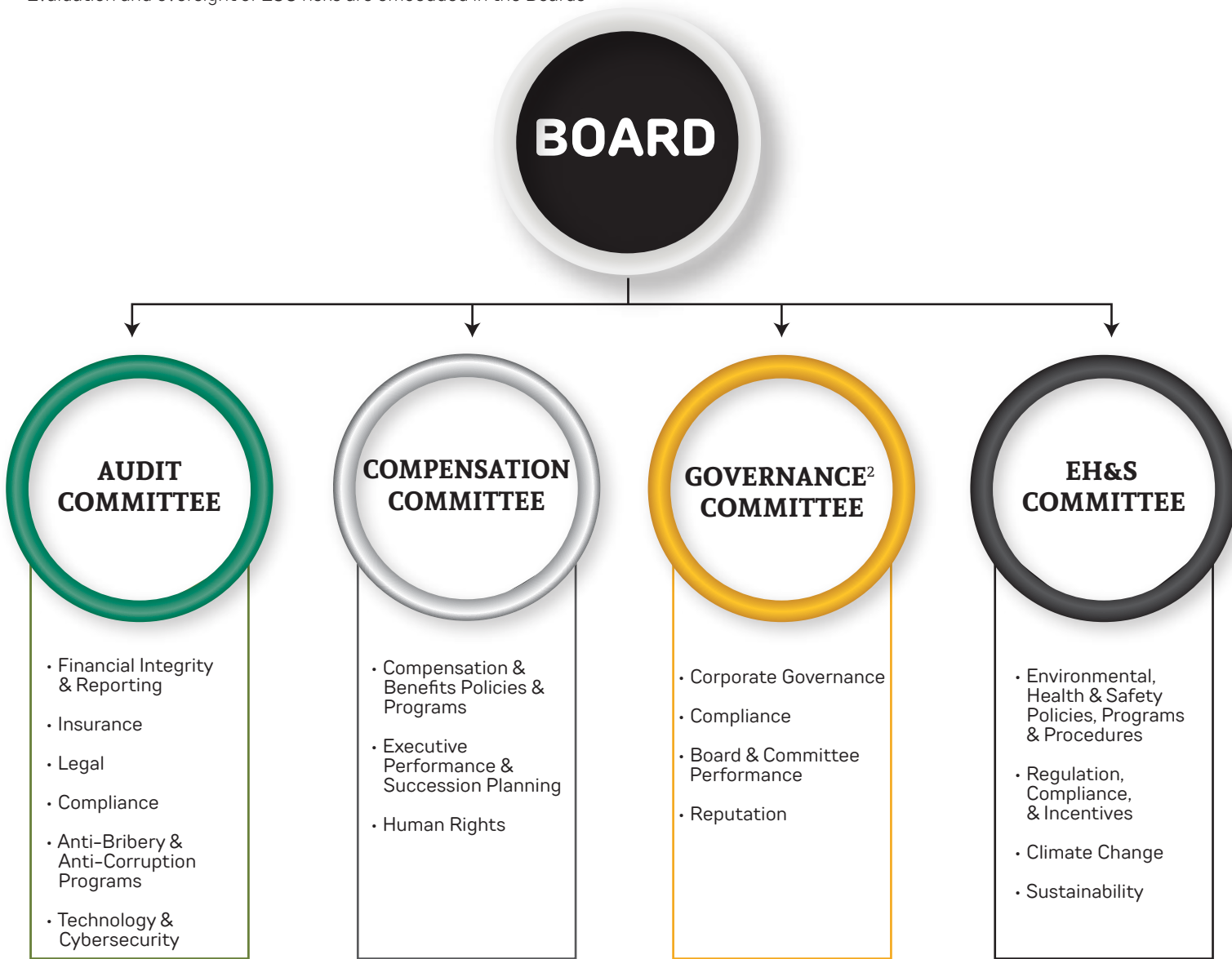
## COMMITMENT TO COMPLIANCE

Compliance with all laws and regulations in the areas where we operate is a top priority. Our commitment to compliance includes a three-pronged approach: risk monitoring, policy program management and assurance. Our Corporate Compliance Program is led by our Compliance Officer and involves a broad cross section of committees and employees from across our organization, with oversight by our Boards and applicable Board-level committees.

# BOARD GOVERNANCE HIGHLIGHTS

Our Boards of Directors oversee the business of CVR Energy and CVR Partners and perform a number of specific functions, either directly or through their committees. While the Boards have overall responsibility for oversight of risks, including ESG, the Boards delegate responsibility for managing certain risks to their committees. Evaluation and oversight of ESG risks are embedded in the Boards’

overall responsibility and delegation to their committees. The committees provide periodic updates to the Boards regarding the status and progress of their delegated responsibilities.



We strive to fill our Boards with a diverse group of directors committed to representing the long-term interests of all our stockholders and who demonstrate strong personal and professional ethics, integrity and values, vision and long-term strategic perspectives, experience in similar industries, practical judgment and the ability to devote meaningful time to serve on our Boards and their committees.

For more information on the composition, independence and structure of our Boards of Directors and their committees, including skills and experience, please refer to CVR Energy’s 2025 Proxy Statement, available on the Investor Relations section of our website at [www.cvrenergy.com](http://www.cvrenergy.com), and CVR Partners’ 2024 Annual Report on Form 10-K, available on the Investor Relations section of our website at [www.cvrpartners.com](http://www.cvrpartners.com).

<sup>2</sup>The Board of Directors of CVR Partners is not required to and does not have a Governance Committee; Governance Committee risks relating to CVR Partners are the responsibility of its Audit Committee.



# PAY-FOR-PERFORMANCE (EXECUTIVE COMPENSATION)

Certain elements of our executive pay are tied with the Company's success and its achievement of set goals, including environmental and safety performance and our stock price. Our performance-driven compensation structure encourages continuous accountability.

## ETHICS & BUSINESS CONDUCT

Our Codes of Ethics & Business Conduct offer important guidance on how we should perform our jobs with integrity. Our Codes apply to all our directors, officers and employees, and also include portions specifically applicable to our Chief Executive Officers, Chief Financial Officer, Principal Accounting Officer and others, including contractors and consultants. Our employees and directors reaffirm their commitments to our Codes of Ethics & Business Conduct each year through annual certifications. Copies of our Codes as well as our Corporate Governance Guidelines are posted on the Investor Relations sections of our websites at [www.cvrenergy.com](http://www.cvrenergy.com) and [www.cvrpartners.com](http://www.cvrpartners.com).

**Among other topics, our Codes describe our standards for conduct and include important priorities, such as:**

- Our policy against bribery, kickbacks, corruption and real or apparent conflicts of interest, including limitations on the giving or receiving of gifts by employees; and,
- Our commitment to Human Rights, including prohibition against the Company, its suppliers and contractors from taking any acts in support of human trafficking or human rights abuses.

## CYBERSECURITY

We depend on internal and third-party information technology systems to manage and support our operations. To protect our people, facilities and systems against and mitigate cyber risk, we have implemented several programs, including externally performed cyber risk monitoring, audits and penetration testing and an information security training program. We also have implemented additional protections as recommended by the

## CVR ETHICS HOTLINE

Employees are encouraged to voice comments, concerns and complaints to management in an open, constructive and respectful manner. We have a strict non-retaliation policy for good-faith reporting and offer multiple ways for employees to speak up, including our CVR Ethics Hotline, a resource that offers 24/7 anonymous reporting capabilities. The Chairpersons of the Audit Committees have direct access to all reports submitted via the CVR Ethics Hotline and status updates are provided to the Audit Committees on at least a quarterly basis. In addition, the Company circulates a semi-annual Risk & Compliance Questionnaire to middle-level management as an additional opportunity to raise anonymous concerns to the Compliance Officer.

## INTEGRITY WEEK

Our annual Integrity Week provides an opportunity for employees to learn about specific topics while acknowledging Company policies and completing annual training. Past topics have included: ethics and business conduct, insider trading, conflicts of interest, harassment and discrimination prevention, drug and alcohol abuse prevention, safety, antitrust compliance, record management, IT security, AI and cybersecurity awareness and confidentiality. We rolled out training on seven topics and 10 policy acknowledgements during our 2024 Integrity Week: Round Up With Integrity.

In addition, we provide annual training to targeted employee groups throughout the year on topics such as anti-bribery, anti-corruption and Regulation Fair Disclosure to help keep our workforce updated on the most relevant information while also providing in-person guidance.

Cybersecurity & Infrastructure Security Agency security standard guidelines and we monitor new recommendations as they are published. On an as-needed basis, but no less than quarterly, we brief the Audit Committees of our Boards of Directors on information security matters.

# SUSTAINABILITY ACCOUNTING STANDARDS BOARDS (SASB) INDEX

The following is a consolidated overview of Companywide metrics for the years ending 2022, 2023 and 2024 against applicable SASB standards for Oil & Gas – Refining & Marketing and Chemicals.

TOPIC	ACCOUNTING METRIC	SASB CODE	UNIT OF MEASURE	CVR ENERGY, INC. DISCLOSURES		
				2022	2023	2024
Greenhouse Gas Emissions	Gross global Scope 1 emissions <sup>15</sup>	EM-RM-110a.1 RT-CH-110a.1	Million metric tons (t) CO <sub>2</sub> e	2.97	3.36	3.35
	Percentage covered under emissions-limiting regulations <sup>2</sup>	EM-RM-110a.1 RT-CH-110a.1	Percentage (%)	32	30	30
	Gross global Scope 2 emissions <sup>5</sup>	– <sup>3</sup>	Million metric tons (t) CO <sub>2</sub> e	0.65	0.81 <sup>6</sup>	0.75
Air Quality	Air emissions of: Nitrogen Oxides (NO <sub>x</sub> )	EM-RM-120a.1 RT-CH-120a.1	Tons (ST)	1,203	1,304	1,276
	Sulphur Dioxide (SO <sub>2</sub> )	EM-RM-120a.1 RT-CH-120a.1	Tons (ST)	446	472	476
	Particulate Matter (PM <sub>10</sub> )	EM-RM-120a.1	Tons (ST)	243	249	243
	Volatile Organic Compounds (VOCs)	EM-RM-120a.1 RT-CH-120a.1	Tons (ST)	1,503	1,333	1,423
	Number of refineries in or near areas of dense population	EM-RM-120a.2	Number	0	0	0
Energy Management	Total energy consumed	RT-CH-130a.1	Million BTU	60,116,681	63,109,591	60,869,338
Water Management	Total fresh water withdrawn	EM-RM-140a.1 RT-CH-140a.1	Million Gallons	3,799	3,889	3,850
	Total water consumption	EM-RM-140a.1	Million Gallons	2,310	2,331	2,239
	Total fresh water percentage in regions with High or Extremely High Baseline Water Stress	EM-RM-140a.1 RT-CH-140a.1	Percentage (%)	0	0	0
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	EM-RM-140a.2 RT-CH-140a.2	Number	3	4	5
Hazardous Materials Management	Amount of hazardous waste generated	EM-RM-150a.1 RT-CH-150a.1	Tons (ST)	5,933	4,538	2,510
	Amount of hazardous waste percentage recycled	EM-RM-150a.1 RT-CH-150a.1	Percentage (%)	17%	4%	5%
	Number of underground storage tanks (USTs)	EM-RM-150a.2	Number	0	0	0
	Number of underground storage tank releases requiring cleanup	EM-RM-150a.2	Number	0	0	0
	Percentage in states with underground storage tanks financial assurance funds	EM-RM-150a.2	Percentage (%)	0	0	0

TOPIC	ACCOUNTING METRIC	SASB CODE	UNITS OF MEASURE	CVR ENERGY, INC. DISCLOSURES		
				2022	2023	2024
<b>Community Relations</b>	Discussion of management systems used to integrate a culture of safety	EM-RM-320a.2	–	See Narratives		
<b>Workforce Health &amp; Safety</b>	Total full-time employees recordable incident rate (TRIR)	EM-RM-320a.1 RT-CH-320a.1	Rate	0.3	1.0	.8
	Total contract employees recordable incident rate (TRIR)	EM-RM-320a.1 RT-CH-320a.1	Rate	0.8	0.6	0.5
	Total full-time employees fatality rate	EM-RM-320a.1 RT-CH-320a.1	Rate	0.0	0.1	0.0
	Total contract employees fatality rate	EM-RM-320a.1 RT-CH-320a.1	Rate	0.0	0.0	0.0
<b>Critical Incident Risk Management</b>	Tier 1 Process Safety Event (PSE) rate	EM-RM-540a.1	Rate	0.1	0.1	0.3
	Tier 2 Process Safety Event (PSE) rate	EM-RM-540a.1	Rate	0.2	0.5	0.7
	Tier 3 Challenges to Safety Systems rate	EM-RM-540a.2	Rate	17.4	17.6	20.5
<b>Operational Safety, Emergency Preparedness &amp; Response</b>	Number of transport incidents	RT-CH-540a.2	Number	0	1	2
	Discussion of measurement of Operating Discipline and Management System Performance through Tier 4 Indicators	RT-CH-540a.3	–	See Narratives		
<b>Activity Metrics</b>	Refining throughput of crude oil and other feedstocks	EM-RM-000.A	Million barrels/year	76	78	73
	Refining operating capacity <sup>4</sup>	EM-RM-000.B	Barrels per calendar day (BPD)	206,500	206,500	206,500
	Gross annual ammonia (NH <sub>3</sub> ) produced	RT-CH-000.A	Tons (ST)	700,886	864,483	835,873

<sup>1</sup> Scope 1 GHG emissions include all reportable emissions to the US EPA under 40 CFR Part 98.

<sup>2</sup> Carbon emissions are limited for the Coffeyville refinery under a Federal PSD permit.

<sup>3</sup> GHG Scope 2 emissions are not part of the SASB standard.

<sup>4</sup> Refining operating capacity is expressed in barrels per calendar day (BPD) of crude oil only.

<sup>5</sup> GHG Scope 1 and 2 emissions were verified by an independent third party, Lloyd's Register Quality Assurance Inc. (LRQA). A copy of the assurance statement as provided by LRQA follows this report.

<sup>6</sup> In 2023, Scope 2 market-based emissions were based on the Green-e®mix emissions factors. Prior years Scope 2 market-based emissions were based on a combination of location and market-based emission factors.





# FORWARD- LOOKING STATEMENTS

This report contains forward-looking statements (“FLS”), which are protected as FLS under the PSLRA and are based on management’s current expectations and beliefs as well as assumptions concerning future events which are inherently uncertain and are subject to a wide variety of significant business and economic uncertainties and competitive risks that could cause actual results to differ materially from those contained herein. There can be no assurance that CVI or UAN or their subsidiaries will achieve the results we expect. Statements that are not historical facts are FLS and include, but are not limited to, statements regarding future: safe and reliable operations; ESG performance and initiatives; renewables’ projects, including potential impacts thereof; and our ability to achieve our Mission, Values, priorities and/or goals. Do not put undue reliance on FLS as actual results may vary materially due to various factors including, but not limited to, those set forth under “Risk Factors” in our filings with the SEC. FLS are made only as of the date hereof and neither CVI nor UAN assume, and we expressly disclaim, any obligation to update or revise any FLS, whether as a result of new information, future events or otherwise, except as required by law.



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# LRQA Independent Assurance Statement

## Relating to CVR Energy's Greenhouse Gas Inventory for the 2024 Calendar Year

This Assurance Statement has been prepared for CVR Energy in accordance with our contract.

### Terms of engagement

LRQA was commissioned by CVR Energy (CVR) to provide independent assurance of its greenhouse gas (GHG) emissions inventory (the Report) for the 2024 calendar year (CY) against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practice and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered CVR's operations in the United States under its operational control and specifically the following requirements:

- Verifying conformance with:
  - CVR's emission calculation and reporting methodologies; and
  - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD Protocol) for the GHG data<sup>1</sup>.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1) and Energy Indirect (Scope 2) GHG emissions.

LRQA's responsibility is only to CVR. LRQA disclaims any liability or responsibility to others as explained in the end footnote. CVR's responsibility is for collecting, aggregating, analyzing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the Report has been approved by, and remains the responsibility of CVR.

### LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that CVR has not, in all material respects:

- Met the requirements the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level<sup>2</sup> of assurance and at the materiality of the professional judgement of the verifier.

**Table 1. Summary of CVR's Key Data for Calendar Year 2024:**

Scope	Quantity	Units
Scope 1 GHG Emissions	3.348	million tonnes CO <sub>2</sub> e
Scope 2 GHG Emissions – Location Based	0.601	million tonnes CO <sub>2</sub> e
Scope 2 GHG Emissions – Market Based	0.746	million tonnes CO <sub>2</sub> e
Note: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015.		

<sup>1</sup> <http://www.ghgprotocol.org/>

<sup>2</sup> The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



### LRQA's approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant staff of the organization responsible for managing GHG data and records;
- assessing CVR's data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- verifying historical GHG emissions data and records at an aggregated level for the calendar year 2024; and
- reviewing the base year recalculation policy for conformance with the WRI/WBCSD GHG Protocol.

### LRQA's standards and competence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 29 September 2025

A handwritten signature in black ink that reads 'Ankush Sindhwani'. The signature is written in a cursive style and is positioned above a horizontal line.

Ankush Sindhwani  
LRQA Lead Verifier  
On behalf of LRQA,  
2500 Citywest Blvd, Houston, TX 77042  
LRQA reference: UQA00002429/ 7556856

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# 2024 ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

